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Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2004 Missouri individual income tax return if you:

- Are married and filing combined and both spouses have income;
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications.

You **CANNOT USE** this tax book if you:

- Are filing an amended return;
- Have income from another state;
- Are filing:
 - a. Single;
 - b. Claimed as a dependent;
 - c. Married filing separate;
 - d. Head of household; or
 - e. Qualifying widower.
- Have military pay that is not taxable to Missouri;
- Have a net operating loss;
- Are a nonresident alien;
- Are a fiscal year filer;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;

- b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program;
- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program;
- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion; and/or
- g. Negative bonus depreciation adjustments.

- Claim:
 - a. Pension exemption;
 - b. Miscellaneous tax credits (Form MO-TC);
 - c. Property tax credit (Form MO-PTS or Form MO-PTC);
 - d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - e. A deduction for other federal tax (from Federal Form 1040, Lines 44, 46, and 59 and any recapture taxes included on Line 62); and/or
 - f. A deduction for dependents age 65 or older.
- Owe a penalty for underpayment of estimated tax;

- Owe tax on a lump sum distribution included on Federal Form 1040, Line 43; or
- Owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at **www.dor.mo.gov/tax** to select the easiest form.

To Obtain Forms:

- Access **www.dor.mo.gov/tax**.
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 20), Motor Vehicle Branch and License Offices.
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

If you need to obtain federal forms, you can access the IRS web site at **www.irs.gov**.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

When To File

The 2004 returns are due April 15, 2005.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or anticipate receiving a refund. If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2005.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See page 3 for information on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to

the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

Amended Return

You must use Form MO-1040 (long form) for the year being amended. See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.mo.gov/tax to enter your tax information, and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at www.dor.mo.gov/tax. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, for more information. **The due date for Form 4340 is April 15, 2005.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.mo.gov/tax or call (800) 877-6881.

Frequently Asked Questions

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing your payment is postmarked no later than April 15, 2005. See page 7, Line 23 for payment options.

How do I determine my federal tax deduction? The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$10,000 for a combined filer. See the information and chart on Pages 5 and 6, Line 7 to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax? If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040B, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

Why do I have to split my income on the Missouri return if I am married and filing a combined return? Missouri law established a "combined" return for spouses filing together, rather than a "joint" return as used by the Internal Revenue Service. A combined return requires taxpayers to split their federal adjusted gross income between spouses when beginning the Missouri return. Splitting your income may require more calculating, but it usually reduces the rate at which your taxes are computed. Access www.dor.mo.gov/tax for more information and examples.

Can I claim myself or my spouse as a dependent? No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Form 1040A or 1040, Line 6c). See page 6, Line 9 for more information.

FORM MO-1040B

Information To Complete Form MO-1040B

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040B and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2004, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 18 and 19.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2004 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

Line 1 — Federal Adjusted Gross Income

Use the worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total income you reported on your federal return.

Splitting the income usually reduces the rate at which your combined incomes are taxed and also allows you to claim non-obligated spouse status, so that you will not be held responsible for your spouse's debts to Missouri.

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See Diagram 5 on page 16.

Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

Yourself	
Line 3Y _____	divided by
Line 4 _____	= _____
Spouse	
Line 3S _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 5Y and 100% on Line 5S.

Line 7 — Tax on Federal Return

Use the chart below to locate your tax on your federal return. This amount is

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 56 minus Lines 44 and 65a

limited based on your filing status and cannot exceed \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Diagrams of the federal returns are on pages 14–16.

Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. The standard deduction amount for married filing combined is \$9,700. But, if you or your spouse marked any of the boxes for 65 or older, or blind, see your federal return for your standard deduction amount.

If you itemized your deductions on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Itemized Deductions Section on the back of Form MO-1040B. **Attach a copy of your federal return and Federal Schedule A.**

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. See diagrams on pages 14–16. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2004, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-

term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$_____ If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$_____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$_____
- D. Enter the amount of qualified long-term care included in Line C. . . . D) \$_____
- E. Subtract Line D from Line C. . . E) \$_____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$_____
- G. Subtract Line F from Line A. G) \$_____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040B, Line 10. H) \$_____

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-1040B. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

A separate tax must be computed for you and your spouse.

Line 16 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 1 on page 13.

Line 17 — Estimated Tax Payments

Include any estimated tax payments made on your 2004 return and any overpayment applied from your 2003 Missouri return.

Line 20 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 21 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the five trust funds listed on Form MO-1040B and/or any two Additional Trust Funds listed below. The amount contributed to any of the five trust funds must be \$2 (\$4 if a combined filer) or more for each trust fund. The amount donated to any Additional Trust Fund must be at least \$1, but no more than \$200 per fund.

Additional Trust Funds

If you choose to make an irrevocable donation to an Additional Trust Fund, enter the two-digit code (see below) in the spaces provided on Line 21. If you want to give to more than two Additional Trust Funds, please submit a check directly to the fund. See our web site for additional information.

<u>Trust Funds</u>	<u>Codes</u>
American Cancer Society Heartland Division, Inc., Fund01
American Diabetes Association Gateway Area Fund02
American Heart Association Fund03
American Lung Association of Missouri Fund04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund05

Arthritis Foundation Fund	09
General Revenue Fund	06
March of Dimes Fund	08
Muscular Dystrophy Association Fund	07
National Multiple Sclerosis Society Fund	10

Line 22 — Refund

Subtract Lines 20 and 21 from Line 19 and enter on Line 22.

Line 23 — Amount Due

Payments must be postmarked by April 15, 2005, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



Amount of Tax Paid	Convenience Fee
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

Both spouses must sign Form MO-1040B. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of federal return (Pages 1 and 2) and Federal Schedule A**
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 10, Long-term Care Insurance Deduction

Mail Form MO-1040B, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.

You must itemize your Missouri deductions if you were required to itemize deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 39, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **This amount cannot exceed \$5,450.** Your Medicare is the amount in the Medicare tax withheld box on your and/or your spouse's Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2004. **The amount cannot exceed \$8,640** (Tier I maximum of \$5,450 and Tier II maximum of \$3,190.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line

66, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 30. See diagram of Federal Form 1040 on page 16.

Line 8 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 11. The amount you paid in state income taxes included in your federal itemized deductions must be sub-

tracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 36 is greater than \$142,700, complete the Worksheet — State and Local Income Taxes to determine the correct amount to subtract. If you do not complete the worksheet on page 13, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes

withheld shown on Form W-2(s). See Diagram 1, Page 13, Box 19.

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 8), you should take the standard deduction on the front of Form MO-1040B, Line 8, unless you were required to itemize your federal deductions.

SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2003 Missouri tax withheld, less each spouse's 2003 tax liability. The result should be each

spouse's portion of the 2003 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040B, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9a	9a		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	10	13		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	11b	15b		00	9	00
10. Taxable pensions and annuities	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	13	19		00	13	00
14. Taxable social security benefits	none	14b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	15	22		00	16	00
17. Less: federal adjustments to income	none	20	35		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040B	4	21	36		00	18	00

Enter on Form MO-1040B, Line 1.

Diagram 1: Form W-2

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement
Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2004

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Missouri Taxes Withheld

Earnings Tax

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 36 is more than \$142,700 (\$71,350 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040B, Itemized Deductions, Line 10.	8	00

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

2004 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Drexel R-IV	123	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	(Gower)	125	Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	East Carter Co. R-II		Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-I	081	(Ellsinore)	126	Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	East Lynne 40	127	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Newton Co. R-VI . . .	128	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Prairie R-II	129	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131	Greenview R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	Eldon R-I	132	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkton C-4	088	Elsberry R-II	134			Keyesville R-III	235
Bismarck R-V	030	Clayton	089	Eminence R-I	135	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Everton R-III	137	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Excelsior Springs 40 . . .	138	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV	092	Exeter R-VI	139	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093			Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III		Fair Grove R-X	140	Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397	Fair Play R-II	141	Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096	Fairfax R-III	142	Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I		Fairview R-XI	144	Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432	Farmington R-VII	146	Hartville R-II	194	Knob Noster R-VIII	244
Bosworth R-V	040	Cole Co. R-II		Fayette R-III	147	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . . .	097	Ferguson-Florissant R-II .	148	Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Festus R-VI	149	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098	Fordland R-III	151	Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099	Forsyth R-III	152	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Breckenridge R-I	047	Concordia R-II	101	Fort Osage R-I (Route 2,		Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood	048	Cooper Co. R-IV		Independence)	153	(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054	Fort Zumwalt R-II	154	Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103	Fox C-6 (Arnold)	155	High Point R-III	203	Lakeland R-III	
Brunswick R-II	052	Couch R-I	104	Francis-Howell (R-III) . .	156	Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105	Franklin Co. R-II		Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106	(RFD, New Haven)	157	Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107	Fredericktown R-I	158	Holliday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I		Fulton 58	159	Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041			Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108	Gainesville R-V	160	Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109			(Glasgow)	168	Lawson R-XIV	258

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI (Tipton)	507	Osage Co. R-III (Westphalia)	544	Santa Fe R-X (Alma)	250	Success R-VI	496
Lee's Summit R-VII	261	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Sullivan C-2	497
Leesville R-IX	262	Montgomery Co. R-II (Montgomery City)	324	Osceola	374	Savannah R-III	437	Summersville R-II	498
Leeton R-X	263	Montrose R-XIV	325	Otterville R-VI	375	School of the Osage R-II . .	439	Sunrise R-IX	499
Leopold R-III	264	Morgan Co. R-I (Stover) . .	491	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeborg R-III	500
Lesterville R-IV	265	Morgan Co. R-II (Versailles)	523	Palmyra R-I	378	Scotland Co. R-I (Memphis)	441	Sweet Springs R-VII	501
Lewis Co. C-1 (Ewing)	266	Mound City R-II	327	Paris R-II	379	Scott City R-I	573	Taneyville R-II	502
Lexington R-V	267	Mountain Grove R-III	328	Park Hill	380	Scott Co. Central (Sikeston)	443	Tarkio R-I	503
Liberal R-II	268	Mountain View-Birch Tree R-III	329	Parkway C-2	381	Scott Co. R-IV (Benton) . .	442	Thayer R-II	504
Liberty 53	269	Mt. Vernon R-V	330	Pattonsburg R-II	382	Sedalia 200	444	Thornfield R-I	505
Licking R-VIII	271	Naylor R-II	331	Pattonville R-III	383	Senath Hornesville C-8 . .	445	Tina-Avalon R-II	506
Lincoln R-II	272	Neelyville R-IV	332	Pemiscot Co. R-III (RFD, Caruthersville) . . .	386	Seneca R-VII	446	Trenton R-IX	508
Lindbergh R-VIII	273	Nell Holcomb R-IV	333	Pemiscot Co. Special School Dist.	576	Seymour R-II	447	Tri-County R-VII (Jamesport)	509
Linn Co. R-I (Purdin)	572	Neosho R-V	334	Perry Co. 32	387	Shawnee R-III	448	Troy R-III	510
Livingston Co. R-III (Chula)	275	Nevada R-V	335	Pettis Co. R-V (Hughesville)	389	Shelby Co. C-1 (Shelbyville)	449	Twin Rivers R-X (Broseley)	512
Lockwood R-I	276	New Bloomfield R-III	336	Pettis Co. R-XII (RFD, Sedalia)	390	Shelby Co. R-IV (Shelbina)	450	Union R-XI (Franklin Co.)	514
Lone Jack C-6	278	New Franklin R-I	337	Phelps Co. R-III (Edgar Springs)	130	Sheldon R-VIII	451	Union Star R-II	515
Lonedell R-XIV	279	New Haven (Franklin Co.)	338	Pierce City R-VI	391	Shell Knob 78	452	University City	517
Louisiana R-II	280	New Madrid Co. R-I	340	Pike Co. R-III (Clarksville) .	392	Sherwood Cass R-VIII (Creighton)	453	Valley Park	518
Luray 33	281	New York R-IV	341	Pilot Grove C-4	393	Sikeston R-VI	454	Valley R-VI (Caledonia) . .	519
Lutie R-VI	282	Newburg R-II	342	Plainview R-VIII	394	Silex R-I	455	Van Buren R-1	520
Macks Creek R-V	283	Newtown-Harris R-III	343	Plato R-V	395	Skyline R-II	456	Van-Far R-I	521
Macon Co. R-I (Macon)	284	Niangua R-V	344	Platte Co. R-III (Platte City)	396	Slater	457	Verona R-VII	522
Macon Co. R-IV (New Cambria)	286	Nixa R-II	345	Pleasant Hill R-III	398	Smithton R-VI	458	Walnut Grove R-V	527
Madison C-3	287	Nodaway-Holt R-VII (Graham)	346	Pleasant Hope R-VI	399	Smithville R-II	459	Warren Co. R-III (Warrenton)	529
Malden R-I	288	Nonresident	347	Pleasant View R-VI	400	South Callaway R-II (Mokane)	460	Warrensburg R-VI	528
Malta Bend R-V	289	Norborne R-VIII	348	Polo R-VII	401	South Harrison Co. R-II (Bethany)	461	Warsaw R-IX	530
Manes R-V	290	Normandy	349	Poplar Bluff R-I	402	South Holt Co. R-I (Oregon)	462	Washington	531
Mansfield R-IV	291	North Andrew Co. R-VI (Rosendale)	350	Portageville	574	South Iron Co. R-I (Annapolis)	463	Waynesville R-VI	532
Maplewood-Richmond Heights	292	North Callaway R-I (Kingdom City)	351	Potosi R-III	403	South Nodaway Co. R-IV (Barnard)	464	Weaubleau R-III	533
Marceline R-V	293	North Daviess R-III	220	Prairie Home R-V	404	South Pemiscot Co. R-V (Steele)	465	Webb City R-VII	534
Maries Co. R-I (Vienna) . . .	524	North Harrison R-III (Eagleville)	353	Princeton R-V	405	Southern Boone Co. R-I . .	466	Webster Groves	535
Maries Co. R-II (Belle) . . .	021	North Kansas City 74	354	Pulaski Co. R-IV (Richland)	420	Southern Reynolds Co. R-II	467	Wellington-Napoleon R-IX	536
Marion C. Early R-V (Morrisville)	294	North Mercer Co. R-III (Mercer)	355	Purdy R-II	406	Southland C-9 (Cardwell)	468	Wellston	537
Marion Co. R-II	295	North Nodaway Co. R-VI (Hopkins)	356	Putnam Co R-1	516	Southwest Livingston Co. R-I	469	Wellsville-Middletown R-I	538
Marionville R-IX	296	North Pemiscot Co. R-I (Wardell)	357	Puxico R-VIII	407	Southwest R-V (Barry Co.)	470	Wentzville R-IV	539
Mark Twain R-VIII	297	North Platte Co. R-I (Dearborn)	358	Ralls Co. R-II (Center) . . .	408	Sparta R-III	471	West Nodaway Co. R-I (Burlington Junction) . .	540
Marquand-Zion R-VI	298	North St. Francois Co. R-I (Bonne Terre)	352	Raymondville R-VII	410	Special School District of St. Louis Co.	577	West Plains R-VII	541
Marshall	299	North Wood R-IV	359	Raymore-Peculiar R-II . . .	411	Spickard R-II	472	West Platte Co. R-II (Weston)	542
Marshfield R-I	300	Northeast Nodaway Co. R-V (Ravenwood)	360	Raytown C-2	412	Spokane R-VII	473	West St. Francois Co. R-IV (Leadwood)	570
Maryville R-II	302	Northeast Randolph Co. R-IV (Cairo)	361	Reeds Spring R-IV	413	Spring Bluff R-XV	474	Westran R-I	545
Maysville R-I	303	Northeast Vernon Co. R-I (Walker)	526	Renick R-V	414	Springfield R-XII	475	Westview C-6	546
McDonald Co. R-I (Anderson)	304	Northwest R-I (High Ridge)	362	Republic R-III (Republic)	415	St. Charles Co. R-V (Orchard Farm)	477	Wheatland R-II	547
Meadow Heights R-II	305	Northwest R-I (Mendon)	363	Revere C-3	416	St. Charles R-VI	476	Wheaton R-III	548
Meadville R-IV	306	Norwood R-I	364	Rich Hill R-IV	417	St. Clair R-XIII	478	Willard R-II	550
Mehlville R-IX	307			Richards R-V	418	St. Elizabeth R-IV	479	Willow Springs R-IV	551
Meramec Valley R-III	308			Richland R-I (Stoddard Co.)	419	St. James R-I	481	Windsor C-1 (Jefferson Co.)	552
Mexico 59	310			Richmond R-XVI	421	St. Joseph	482	Winfield R-IV	554
Miami R-I (Bates Co.)	311			Ridgeway R-V	423	St. Louis City	483	Winona R-III	555
Miami R-I (Saline Co.) . . .	312			Ripley Co. R-III (Gatewood)	164	Stanberry R-II	484	Winston R-VI	556
Mid-Buchanan Co. R-V (Faucett)	313			Ripley Co. R-IV (RFD, Doniphan)	424	Stearns R-II	485	Woodland R-IV	557
Middle Grove C-1	314			Risco R-II	425	Ste. Genevieve Co. R-II . .	485	Worth Co. R-III	558
Midway R-I	316			Ritenour	426	Steelville R-III	486	Wright City R-II	559
Milan C-2	317			Riverview Gardens	427	Stet R-XV	487	Wyaconda C-1	560
Miller R-II	318			Rock Port R-II	428	Stewartsville C-2	488		
Miller Co. R-III (Tuscumbia)	511			Rockwood R-VI	429	Stockton R-I	489		
Millable C-1	319			Rolla 31	430	Stoutland R-II	490		
Missouri City 56	320			Roscoe C-I	431	Strafford R-VI	492		
Moberly	321					Strain-Japan R-XVI	575		
Monett R-I	322					Strasburg C-3	494		
Moniteau Co. C-I (Jamestown)	221					Sturgeon R-V	495		
Moniteau Co. R-I (California)	060								
Moniteau Co. R-V (Latham)	256								